



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

**31 Mineral County
0577 Alberton K-12 Schools**

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Arra Rausch

Phone #: (406) 722-4413

(Signature)

(Date)

Chair, Board of Trustees: Butch Marvin

(Signature)

(Date)

County Superintendent: AnnaBelle Getz

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY09 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

**31 Mineral County
0577 Alberton K-12 Schools**

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
016	Vo Ed Tech Ed/Industrial Arts	STATE	0577-09	State
017	Vo Ed Carl Perkins Basic Grant	FEDERAL	3105778109BG	84.048A
018	Title I Improving Basic Programs	FEDERAL	3105773109	84.010A
019	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	3105771409	84.367
020	Title II, Part D, Ed Technology	FEDERAL	3105776009	84.318
021	Title IV, Part A, Safe & Drug-Free	FEDERAL	3105771609	84.186A
022	Title V, Part A, Innovative Programs	FEDERAL	3105773909	84.298
025	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A082660	84.358A
027	Blackfoot Grant	LOCAL	None	
029	PTA Grant	LOCAL	None	
031	State OTO Indian Education for All	STATE	none	state
033	MEC Grant	LOCAL	none	
034	Allegiance	LOCAL	none	
035	Coca-Cola	LOCAL	none	
036	Medicaid	STATE	0000208117	State
037	State OTO Capital Invest & Deferred Maintenance	STATE	none	state
040	K-12 Education Data Systems	STATE	none	
041	IDEA Part B (Trans from coop)	FEDERAL	32-9698-77-09	84.027A
042	21st Century Community Learning	FEDERAL	3105771709	84.287
043	Tic Toc Grant	FEDERAL	3105776009CMP	84.318X



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	110,855.52	97,988.66	95,822.99	777.81
02	Taxes Receivable - Real and Personal (120-149)	39,040.05	9,448.49	3,634.93	
03	Taxes Receivable - Protested (150-159)	41,018.24	11,025.91	3,107.54	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				4,411.00
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	190,913.81	118,463.06	102,565.46	5,188.81
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	80,058.29	20,474.40	6,742.47	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	80,058.29	20,474.40	6,742.47	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				4,411.00
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	110,855.52	97,988.66	95,822.99	777.81
52	TOTAL FUND BALANCE/EQUITY	110,855.52	97,988.66	95,822.99	5,188.81
53	TOTAL LIABILITIES AND FUND BALANCE	190,913.81	118,463.06	102,565.46	5,188.81



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,348.44	152,643.25	104,407.90	37,640.64
02	Taxes Receivable - Real and Personal (120-149)	1.43			667.70
03	Taxes Receivable - Protested (150-159)				820.76
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,349.87	152,643.25	104,407.90	39,129.10
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1.43			1,488.46
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1.43			1,488.46
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	8,348.44	152,643.25	104,407.90	37,640.64
52	TOTAL FUND BALANCE/EQUITY	8,348.44	152,643.25	104,407.90	37,640.64
53	TOTAL LIABILITIES AND FUND BALANCE	8,349.87	152,643.25	104,407.90	39,129.10



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,215.91			12,726.42
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,215.91			12,726.42
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,215.91			12,726.42
52	TOTAL FUND BALANCE/EQUITY	3,215.91			12,726.42
53	TOTAL LIABILITIES AND FUND BALANCE	3,215.91			12,726.42



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,035.79			
02	Taxes Receivable - Real and Personal (120-149)	1,906.51			
03	Taxes Receivable - Protested (150-159)	2,348.03			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,290.33			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,254.54			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,254.54			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	12,035.79			
52	TOTAL FUND BALANCE/EQUITY	12,035.79			
53	TOTAL LIABILITIES AND FUND BALANCE	16,290.33			



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,793.37		
02	Taxes Receivable - Real and Personal (120-149)		3,558.49		
03	Taxes Receivable - Protested (150-159)		1,823.73		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		10,175.59		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		5,382.22		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		5,382.22		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		4,793.37		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		4,793.37		
53	TOTAL LIABILITIES AND FUND BALANCE		10,175.59		



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			27,929.89	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			27,929.89	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			27,929.89	
52	TOTAL FUND BALANCE/EQUITY			27,929.89	
53	TOTAL LIABILITIES AND FUND BALANCE			27,929.89	



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,345.59	97,608.20		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	5,345.59	97,608.20		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	5,345.59	97,608.20		
35	TOTAL LIABILITIES	5,345.59	97,608.20		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	5,345.59	97,608.20		



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	225,502.67	255,935.86
1113 District Levy - Heavy Motor Vehicles	294.28	113.52
1114 District Levy - Pers Prop/Mobile Homes	180,225.45	205,357.33
1190 Penalties and Interest on Taxes	1,290.35	1,524.58
1510 Interest Earnings	2,090.54	3,815.77
1900 Other Revenue from Local Sources	382.42	1,681.70
3110 Direct State Aid	624,326.91	623,692.84
3111 Quality Educator	55,570.94	63,294.89
3112 At Risk Student	7,932.88	7,631.78
3113 Indian Education For All	4,120.80	3,978.00
3114 American Indian Achievement Gap	1,200.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	28,778.00	27,212.10
3120 State Guaranteed Tax Base Aid	254,384.05	260,768.56
3444 State School Block Grant	74,902.57	75,471.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,461,001.86	1,531,278.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	589,433.90	635,119.47
2XX Personal Services - Employee Benefits	185,177.45	188,411.96
4XX Purchased Property Services	343.00	0.00
5XX Other Purchased Services	6,644.40	5,325.43
6XX Supplies and Materials	29,954.79	53,914.71
810 Dues and Fees	321.50	1,310.00
8XX Other Expenditures	46.00	84.51
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	19,924.20	10,634.00
22XX Educational Media Services		
1XX Personal Services - Salaries	30,578.88	32,710.57
2XX Personal Services - Employee Benefits	5,257.50	5,564.79
5XX Other Purchased Services	272.22	35.28
6XX Supplies and Materials	4,213.11	4,162.45
8XX Other Expenditures	0.00	1,002.10
23XX Support Services - General Administration		
1XX Personal Services - Salaries	43,591.40	39,171.00
2XX Personal Services - Employee Benefits	9,000.00	9,325.00
3XX Purchased Professional and Technical Services	7,061.69	6,675.00
5XX Other Purchased Services	18,535.88	19,516.26



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			6XX Supplies and Materials	336.38	301.66
			810 Dues and Fees	2,674.00	2,387.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	38,046.36	55,077.28
			2XX Personal Services - Employee Benefits	10,875.72	12,011.64
			5XX Other Purchased Services	50.65	349.02
			6XX Supplies and Materials	432.09	261.82
			810 Dues and Fees	583.10	296.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	17,864.80	18,762.96
			2XX Personal Services - Employee Benefits	5,437.86	6,005.82
			3XX Purchased Professional and Technical Services	10,430.00	250.00
			5XX Other Purchased Services	1,150.85	1,959.14
			6XX Supplies and Materials	994.65	616.70
			810 Dues and Fees	125.00	0.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	43,421.36	33,158.86
			2XX Personal Services - Employee Benefits	10,892.99	8,998.56
			3XX Purchased Professional and Technical Services	96.15	0.00
			4XX Purchased Property Services	32,073.60	43,393.43
			5XX Other Purchased Services	24,600.55	16,421.08
			6XX Supplies and Materials	49,226.58	59,169.24
			7XX Property and Equipment Acquisition	6,250.00	12,013.00
			810 Dues and Fees	1,126.57	189.00
52XX Capital Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	10,755.54	11,047.69
			850 Interest on Debt	1,197.19	589.23
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	21,760.41	16,082.85
			2XX Personal Services - Employee Benefits	8,412.00	8,833.00
			3XX Purchased Professional and Technical Services	323.19	0.00
			5XX Other Purchased Services	0.00	20.00
			6XX Supplies and Materials	768.86	2,418.88
			810 Dues and Fees	39.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Coopera	22,070.36	20,058.92
390 State Career & Technical Ed Entitlement - Undistributed					
1XXX Instruction					
			1XX Personal Services - Salaries	56,810.16	14,001.12
			2XX Personal Services - Employee Benefits	8,412.00	4,416.50
			4XX Purchased Property Services	0.00	39.50



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2008 Value	2009 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
			1XXX Instruction		
			5XX Other Purchased Services	0.00	33.00
			6XX Supplies and Materials	1,122.93	880.56
	710 School Sponsored Extracurricular Activities				
			34XX Extracurricular - Activities		
			1XX Personal Services - Salaries	17,522.65	15,690.11
			3XX Purchased Professional and Technical Services	0.00	500.00
			4XX Purchased Property Services	176.10	160.00
			5XX Other Purchased Services	1,408.64	2,972.11
			6XX Supplies and Materials	573.78	1,107.57
	720 School Sponsored Athletics				
			35XX Extracurricular - Athletics		
			1XX Personal Services - Salaries	60,722.39	64,688.24
			3XX Purchased Professional and Technical Services	4,000.00	5,861.00
			4XX Purchased Property Services	500.00	113.75
			5XX Other Purchased Services	3,929.67	5,884.86
			6XX Supplies and Materials	9,531.65	17,506.30
			810 Dues and Fees	2,193.00	2,670.00
	910 Food Services				
			31XX Food Services		
			1XX Personal Services - Salaries	0.00	3,666.86
			2XX Personal Services - Employee Benefits	5,446.12	5,999.04
			4XX Purchased Property Services	0.00	140.00
			5XX Other Purchased Services	592.03	92.25
			6XX Supplies and Materials	7,513.38	16,950.27
	999 Undistributed				
			61XX Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	4,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,452,826.23</u>	<u>1,511,508.35</u>



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						91,085.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,531,278.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,511,508.35	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						110,855.52	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	65,599.18	64,661.90
1113 District Levy - Heavy Motor Vehicles	85.92	28.34
1114 District Levy - Pers Prop/Mobile Homes	52,480.90	51,680.31
1190 Penalties and Interest on Taxes	344.16	426.41
1510 Interest Earnings	3,483.26	2,003.08
1950 Services Provided Other School Districts or Coops	0.00	7,145.46
2220 County On-Schedule Trans Reimb	20,139.10	24,998.12
3210 State On-Schedule Trans Reimb	19,944.44	24,998.13
3444 State School Block Grant	2,112.32	2,128.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	164,189.28	178,070.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	41,252.28	39,170.88
2XX Personal Services - Employee Benefits	9,000.00	8,675.00
25XX Support Services - Business		
1XX Personal Services - Salaries	17,664.80	18,762.96
2XX Personal Services - Employee Benefits	5,437.86	6,005.83
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	15,033.48	15,624.97
2XX Personal Services - Employee Benefits	2,723.16	2,999.52
27XX Student Transportation Services		
1XX Personal Services - Salaries	32,138.00	48,535.35
2XX Personal Services - Employee Benefits	9,673.33	5,999.04
4XX Purchased Property Services	12,617.03	10,062.03
5XX Other Purchased Services	4,839.62	4,152.67
6XX Supplies and Materials	16,399.50	16,191.82
810 Dues and Fees	0.00	25.00
8XX Other Expenditures	406.50	459.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	167,185.56	176,664.95



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						96,583.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						178,070.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						176,664.95	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						97,988.66	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	17,086.07	26,178.96
1113 District Levy - Heavy Motor Vehicles	22.24	11.97
1114 District Levy - Pers Prop/Mobile Homes	13,622.39	21,316.29
1190 Penalties and Interest on Taxes	97.99	124.54
1510 Interest Earnings	3,023.36	1,460.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,852.05	49,092.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	68,800.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	68,800.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	46,730.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,092.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	95,822.99	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	2.10	0.36
1611 National School Lunch Program	28,129.30	22,380.85
1900 Other Revenue from Local Sources	1,000.00	0.00
3220 State Food Services Match	0.00	172.22
4550 Federal Child Nutrition	34,842.02	28,621.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,973.42	51,175.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	37,745.32	29,604.35
4XX Purchased Property Services	235.00	243.25
6XX Supplies and Materials	25,534.29	20,142.19
810 Dues and Fees	458.81	407.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63,973.42	50,397.29

Schedule Of Changes Worksheet

Beginning Fund Balance	9,758.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51,175.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,397.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year 4,411.00 Less Last Year 9,758.21 (4a)	-5,347.21	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	-5,347.21	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,188.81	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1114 District Levy - Pers Prop/Mobile Homes	0.00	0.04
1190 Penalties and Interest on Taxes	0.00	0.03
1510 Interest Earnings	333.62	186.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	333.62	186.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	440.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	440.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	8,162.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	186.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,348.44	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	3,725.85	2,372.47
1900 Other Revenue from Local Sources	0.00	25.99
2240 County Retirement Distribution	169,146.10	216,163.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	172,871.95	218,561.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	91,105.18	95,598.33
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,150.77	4,604.59
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,854.63	9,510.76
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,444.10	8,016.71
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,652.04	5,028.66
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,743.97	7,775.58
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,655.15	5,586.55
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,231.58	1,888.63
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Coopera	4,613.31	4,758.96
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	21,044.43	841.56
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	796.20	752.38
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,370.36	2,349.58
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	7,873.00	7,777.20
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,179.80	4,580.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	172,714.52	159,069.73

Schedule Of Changes Worksheet

Beginning Fund Balance		93,151.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		218,561.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		159,069.73	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		152,643.25	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2009 Value
016 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,299.00
017 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,896.00
018 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	80,242.00
019 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	27,547.00
020 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,206.00
021 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,505.00
025 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	1,204.00
027 Blackfoot Grant	
1900 Other Revenue from Local Sources	441.26
029 PTA Grant	
1510 Interest Earnings	27.97
1920 Contributions/Donations from Private Sources	9,761.00
029 Subtotal	9,788.97
031 State OTO Indian Education for All	
3650 OTO Indian Education for All	1,900.61
033 MEC Grant	
1900 Other Revenue from Local Sources	2,720.00
034 Allegiance	
1900 Other Revenue from Local Sources	1,686.96
035 Coca-Cola	
1900 Other Revenue from Local Sources	500.00
036 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	45,992.62
040 K-12 Education Data Systems	
3680 K-12 Education Data Systems	560.00
041 IDEA Part B (Trans from coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	21,457.46
042 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	223,945.00
043 Tic Toc Grant	
4700 Federal Miscellaneous Grants from other State Agencies	4,488.38



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value
021 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	227.55
021 Subtotal	1,505.00
025 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	1,204.00
029 PTA Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3,013.50
2XX Personal Services - Employee Benefits	277.17
3XX Purchased Professional and Technical Services	1,000.00
5XX Other Purchased Services	99.99
6XX Supplies and Materials	1,454.41
029 Subtotal	5,845.07
031 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
5XX Other Purchased Services	763.16
810 Dues and Fees	1,219.39
031 Subtotal	1,982.55
033 MEC Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,003.87
034 Allegiance	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,219.00
035 Coca-Cola	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,000.00
036 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	45,992.62



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value
037 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	1,500.00
4XX Purchased Property Services	15,031.00
	16,531.00
037 Subtotal	
040 K-12 Education Data Systems	
368 K-12 Education Data Systems	
1XXX Instruction	
6XX Supplies and Materials	1,166.98
041 IDEA Part B (Trans from coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	18,683.37
2XX Personal Services - Employee Benefits	2,774.09
	21,457.46
041 Subtotal	
042 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	142,241.25
2XX Personal Services - Employee Benefits	18,800.51
3XX Purchased Professional and Technical Services	933.00
5XX Other Purchased Services	9,296.10
6XX Supplies and Materials	40,244.62
27XX Student Transportation Services	
1XX Personal Services - Salaries	1,346.38
2XX Personal Services - Employee Benefits	184.24
5XX Other Purchased Services	10,898.90
	223,945.00
042 Subtotal	
043 Tic Toc Grant	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	3,000.00
5XX Other Purchased Services	888.38
6XX Supplies and Materials	600.00
	4,488.38
043 Subtotal	
	443,530.93



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						116,558.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						431,380.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						443,530.93	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						104,407.90	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
016 Vo Ed Tech Ed/Industrial Arts	1,299.00	1,299.00	0.00
017 Vo Ed Carl Perkins Basic Grant	4,896.00	4,896.00	0.00
018 Title I Improving Basic Programs	80,242.00	80,242.00	0.00
019 Title II, Part A, Teacher/Principal Train/Recruit	27,547.00	27,547.00	0.00
020 Title II, Part D, Ed Technology	1,206.00	1,206.00	0.00
021 Title IV, Part A, Safe & Drug-Free	1,505.00	1,505.00	0.00
025 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,204.00	1,204.00	0.00
027 Blackfoot Grant	441.26	0.00	441.26
029 PTA Grant	9,788.97	5,845.07	3,943.90
031 State OTO Indian Education for All	1,900.61	1,982.55	-81.94
033 MEC Grant	2,720.00	2,003.87	716.13
034 Allegiance	1,686.96	1,219.00	467.96
035 Coca-Cola	500.00	1,000.00	-500.00
036 Medicaid	45,992.62	45,992.62	0.00
037 State OTO Capital Invest & Deferred Maintenance	0.00	16,531.00	-16,531.00
040 K-12 Education Data Systems	560.00	1,166.98	-606.98
041 IDEA Part B (Trans from coop)	21,457.46	21,457.46	0.00
042 21st Century Community Learning	223,945.00	223,945.00	0.00
043 Tic Toc Grant	4,488.38	4,488.38	0.00
Total	431,380.26	443,530.93	-12,150.67



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	5,386.43	4,759.87
1113 District Levy - Heavy Motor Vehicles	7.11	2.07
1114 District Levy - Pers Prop/Mobile Homes	4,326.33	3,801.75
1190 Penalties and Interest on Taxes	24.78	33.83
1510 Interest Earnings	1,252.28	819.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,996.93	9,416.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	5,265.72	4,975.92
6XX Supplies and Materials	288.80	1,495.00
810 Dues and Fees	250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,804.52	6,470.92

Schedule Of Changes Worksheet

Beginning Fund Balance	34,694.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,416.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,470.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,640.64	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1311 Driver's Education Fees	900.00	1,700.00
1510 Interest Earnings	110.99	56.99
3260 State Driver's Education Reimbursement	1,549.75	1,736.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,560.74	3,493.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,728.00	1,840.00
4XX Purchased Property Services	842.42	15.00
5XX Other Purchased Services	260.00	0.00
6XX Supplies and Materials	676.01	338.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,506.43	2,193.98

Schedule Of Changes Worksheet

Beginning Fund Balance	1,916.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,493.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,193.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,215.91	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	351.90	195.50
5300 Operating Transfers from Other Funds	0.00	4,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	351.90	4,695.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries	0.00	619.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	619.25

Schedule Of Changes Worksheet

Beginning Fund Balance	8,650.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,695.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	619.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,726.42	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	13,212.43	13,843.77
1113 District Levy - Heavy Motor Vehicles	17.27	6.09
1114 District Levy - Pers Prop/Mobile Homes	10,566.44	11,069.73
1190 Penalties and Interest on Taxes	72.39	87.36
1510 Interest Earnings	1,021.87	391.69
1900 Other Revenue from Local Sources	2,053.09	0.00
3281 State Technology Aid	1,456.87	3,103.98
3445 State Combined Fund School Block Grant	2,687.24	2,707.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,087.60	31,210.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	17,175.86	14,573.76
5XX Other Purchased Services	779.30	2,009.98
6XX Supplies and Materials	13,790.06	27,068.27
810 Dues and Fees	0.00	469.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,745.22	44,121.96

Schedule Of Changes Worksheet

Beginning Fund Balance	24,947.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,210.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,121.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,035.79	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	24,321.31	26,353.17
1113 District Levy - Heavy Motor Vehicles	34.52	12.19
1114 District Levy - Pers Prop/Mobile Homes	20,393.70	21,884.94
1190 Penalties and Interest on Taxes	0.00	138.93
1510 Interest Earnings	1.93	11.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,751.46	48,400.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	10,144.66	13,867.20
3XX Purchased Professional and Technical Services	24,413.00	4,450.00
4XX Purchased Property Services	2,701.80	8,325.00
6XX Supplies and Materials	12,941.55	11,737.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,201.01	38,379.60

Schedule Of Changes Worksheet

Beginning Fund Balance	-5,227.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,400.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,379.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,793.37	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1700 Student Extracurricular Activity Receipts	71,061.66	86,809.07
6100 Material Prior Period Revenue Adjustments	0.00	380.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,061.66	87,189.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	74,748.49	84,800.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	74,748.49	84,800.31

Schedule Of Changes Worksheet

Beginning Fund Balance	25,540.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87,189.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	84,800.31	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	27,929.89	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Detail Expenditure

Fund	Account	Description	2008 Value	2009 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	9,112.00	10,752.04
XX	39X 1XXX 112	Certified Teacher Staff Salaries	56,810.16	14,001.12
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	18,905.00	17,066.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	724,720.83	824,114.02
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,535.18	11,175.41
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,164.53	533.76
XX	XXX 26XX 41X	Energy Utility Services	24,635.07	24,024.53
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	440.00	0.00



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,212.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,212.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,069.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,185.01
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	47,413.65
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2011 Maximum Budget: 75%



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	16,082.85	0.00	0.00	0.00	
280	1XXX	2XX	8,833.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	20.00	0.00	0.00	0.00	
280	1XXX	6XX	2,418.88	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	20,058.92	0.00	0.00	0.00	
Totals			47,413.65	0.00	0.00	0.00	47,413.65

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY09.



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	52,000.00	0.00	0.00	0.00	52,000.00
Buildings	494,679.00	0.00	0.00	0.00	494,679.00
Totals at Historical Cost	546,679.00	0.00	0.00	0.00	546,679.00
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	632,661.00	0.00	0.00	0.00	632,661.00
Total Accumulated Depreciation	632,661.00	0.00	0.00	0.00	632,661.00
Governmental Activities, Capital Assets, net	-85,982.00	0.00	0.00	0.00	-85,982.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
Transportation (27XX)	43,077.00	0.00	0.00
Total Depreciation for FY2009	43,077.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2008-09

Submit ID: 0577-55758989

31 Mineral County
0577 Alberton K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Capital Leases	8,193.66	0.00	4,597.86	0.00	3,595.80	3,595.80	0.00
Compensated Absences	73,048.82	26,498.78	0.00	0.00	99,547.60	18,284.19	81,263.41
Loans Payable	11,636.92	5,665.13	11,636.92	0.00	5,665.13	5,665.13	0.00
Total Governmental Activity Long-Term Liabilities	92,879.40	32,163.91	16,234.78	0.00	108,808.53	27,545.12	81,263.41

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.